

312066 0278 1434 9



The University of Massachusetts
***Maurice A. Donahue Institute
for Governmental Services***

RECEIVED

191989

**DOCUMENTS
COLLECTION**

CHERRY SHEET MANUAL

A Guide for Municipal Officials

1989

1988 CHERRY SHEET MANUAL


MAURICE A. DONAHUE INSTITUTE FOR GOVERNMENTAL SERVICES

UNIVERSITY OF MASSACHUSETTS

ARTHUR W. EVE, DIRECTOR

The Maurice A. Donahue Institute for Governmental Services was founded in 1970 by the University of Massachusetts administration and Trustees to link the resources of the three campuses with those of the Commonwealth. The Institute was charged specifically with delivering training, research, technical assistance and publications directed to the needs of state and municipal officials. Since its founding, the Institute has trained more than 100,000 government and private sector employees in hundreds of workshops, conferences, and courses. It has produced more than one hundred publications on a variety of topics. The Cherry Sheet Manual serves as a supplement to the Financial Affairs Forum.

Named for the cherry colored paper on which it was originally printed, the Cherry Sheet combines two separate notifications to each city and town. The Cherry Sheet reports to municipal officials the estimated amount of aid which each city or town can expect to receive from the state under various programs, the total of which is used to reduce the amount to be raised by local property taxation. It also serves to inform cities and towns of the charges and assessments which they must pay to other levels of government during the fiscal year, the total of which must be added to the local property tax levy. Thus, the Cherry Sheet plays a key role in Massachusetts municipal finance.



Digitized by the Internet Archive
in 2015

<https://archive.org/details/1988cherrysheetm00univ>

CONTENTS

| | |
|---|----|
| Cherry Sheet Forms | 1 |
| Financing Public Education in Massachusetts | 4 |
| Local Aid Programs Directory (Education) | 11 |





NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

General Laws, Chap. 58, Sect. 25A, and Chap. 59, Sect. 23 Municipality

A. RESOLUTION AID:

1. School Aid Ch. 70 \$
 2. Additional Assistance.
 3. County Jail Grant
 Sub-Total, Resolution Aid \$

B. EDUCATION:**OFFSET ITEMS - RESERVE FOR DIRECT EXPENDITURE:**

1. Apprenticeship Training Ch. 74, s. 7B \$
 2. Racial Equality Chs. 76, s. 12A; 71, ss. 37 I,J
 3. Lunch Programs Chs. 871; 15, s. 1L; 753
 4. Equal Education Opportunity Ch. 70A
 5. School Improvement Council Ch. 10, s. 51
 6. Horace Mann Teachers Ch. 15, s. 1G.

Sub-Total, Offset Items \$

REIMBURSEMENTS:

7. School Transportation Programs Chs. 71, 71A, 71B and 74. \$
 8. School Construction 1948, Ch. 645; 1976, Ch. 511.
 9. Tuition-State Wards Ch. 76, ss. 7 & 9; Ch. 74, s. 7A.
 10. Special Needs Recreation Ch. 71B, s. 11
 11. Retired Teachers' Pensions Ch. 32, s. 20 (2) (c).
 12. Transportation of Pupils Ch. 71, s. 16C

Sub-Total, Reimbursement Items \$

Sub-Total, All Education Items \$

C. GENERAL GOVERNMENT:**OFFSET ITEMS - RESERVE FOR DIRECT EXPENDITURE:**

1. Water Pollution Abatements Ch. 21, s. 37 \$
 2. Public Libraries Ch. 78, s. 19A

Sub-Total, Offset Items. \$

REIMBURSEMENTS AND DISTRIBUTIONS:

3. Additional Aid to Public Libraries 1983, Ch. 289 \$
 4. Regional Public Libraries Ch. 78, s. 19C
 5. Police Career Incentive Ch. 41, s. 108L
 6. Cultivation & Protection of Shellfish Ch. 130, s. 20A
 7. Urban Renewal Projects Ch. 121
 8. Veterans' Benefits Ch. 115, s. 6
 9. Highway Fund Ch. 81, s. 31; 1980, Ch. 577, s. 8
 10. Additional Highway Assistance Programs 1974, Ch. 825
 11. Lottery, Beano & Charity Games Ch. 29, s. 2D
 12. Local Share of Racing Taxes 1981, Ch. 558.
 13. Urban Redevelopment Corporation Excise Ch. 121A, s. 10
 14. Abatements: Vets, Blind & Surv. Spouse Ch. 59
 15. Abatements: Elderly Ch. 73, Cl. 41, 41B or 41C

Sub-Total, Non-Offset Items \$

Sub-Total, All General Government \$

D. TOTAL ESTIMATED RECEIPTS, FISCAL 1990 \$

1. The first part of the paper discusses the general theory of the problem. It begins with a review of the existing literature and then presents a new approach to the problem. The author argues that the existing literature has been too narrow in its scope and that a more comprehensive approach is needed. This approach is based on the idea that the problem is not just a matter of finding a solution, but of understanding the underlying principles that govern the system. The author then presents a series of experiments that test this approach and shows that it is more effective than the existing methods.

2. The second part of the paper discusses the application of the theory to a specific problem. The author shows how the theory can be used to predict the behavior of the system under different conditions. This is done by using the theory to derive a set of equations that describe the system's behavior. These equations are then solved for different values of the parameters, and the results are compared with the experimental data. The author shows that the theory is able to predict the behavior of the system with a high degree of accuracy.

3. The third part of the paper discusses the implications of the results. The author argues that the results have important implications for the understanding of the system and for the development of new methods for solving the problem. The author also discusses the limitations of the study and suggests directions for future research. The author concludes by stating that the results of the study are promising and that they provide a new way of thinking about the problem.



NOTICE TO ASSESSORS OF ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 59, SECTION 21. Municipality

| The following County Tax and State Assessments, as estimated, and the underestimates from the prior year, must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds | Column 1 Estimates to be raised | Column 2 PRIOR YEAR Underestimates to be raised | Column 3 PRIOR YEAR Overestimates to be Used as Available Funds |
|--|---------------------------------------|--|---|
| A. County Tax Ch. 35, s. 31 | \$ | \$ | \$ |
| B. STATE ASSESSMENTS AND CHARGES: | | | |
| 1. Audit of Municipal Accounts Ch. 44 | \$ | \$ | \$ |
| 2. Supervision of Retirement Systems Ch. 32, s. 21. | | | |
| 3. Motor Vehicle Excises 1962, Ch. 727. | | | |
| 4. Elderly Government Retirees Ch. 32A | | | |
| 5. Retired Municipal Teachers Ch. 32A. | | | |
| 6. Mosquito Control Projects Ch. 252. | | | |
| 7. Air Pollution Districts Ch. 676. | | | |
| 8. Metropolitan Area Planning Council Ch. 40B, 476 | | | |
| 9. Old Colony Planning Council Ch. 332 | | | |
| 10. Parking Surcharge, Ch. 90. | | | |
| Sub-Total, State Assessments | \$ | \$ | \$ |
| C. TRANSPORTATION AUTHORITIES: | | | |
| 1. MBTA Chs. 161A, 825 | \$ | \$ | \$ |
| 2. Boston Met. Dist. Exp. Chs. 383, 535 | | | |
| 3. RTA Ch. 161B; 1973, Ch. 1141 | | | |
| Sub-Total, Transportation Assessments | \$ | \$ | \$ |
| D. ANNUAL CHARGES AGAINST RECEIPTS: | | | |
| 1. Multi-Year Repayment Programs | \$ | \$ | \$ |
| 2. Spec. Educ. Ch. 71B, ss. 10, 12 | | | |
| 3. Energy Conservation 1983, Ch. 700 | | | |
| 4. STRAP Repayments Ch. 637 | | | |
| 5. Solid Waste Clean-up 1987, Ch. 584 | | | |
| Sub-Total, Charges against Receipts | \$ | \$ | \$ |
| E. TOTAL ESTIMATED CHARGES, FISCAL 1990 | \$ | \$ | \$ |

F. NET CHARGES, FISCAL 1990. (Column 1 + Column 2 - Column 3)

\$

Commonwealth of Massachusetts Department of Revenue
NOTICE TO REGIONAL SCHOOL DISTRICTS
OF ESTIMATED RECEIPTS

FY90



General Laws, Chap. 58, Sect. 25A and Chap. 59, Sect. 23

Name of School _____

Member Cities and Towns _____

A. RESOLUTION AID:

1. School Aid Ch. 70 \$ _____

2A. Regional School District Aid Ch. 71, s. 16D _____

2B. Transportation of Pupils Ch. 71, s. 16C _____

Sub-Total, Resolution Aid \$ _____

B. EDUCATION:

OFFSET ITEMS - RESERVE FOR DIRECT EXPENDITURE:

1. Apprenticeship Training Ch. 74, s. 7B \$ _____

2. Racial Equality Ch. 76, s. 12A _____

3. Lunch Programs Chs. 871; 15, s. 1L; 753 _____

4. Equal Education Opportunity, Ch. 70A _____

5. School Improvement Council, Ch. 10, s. 51 _____

6. Horace Mann Teachers Ch. 15, s. 1G _____

Sub-Total, Offset Items \$ _____

REIMBURSEMENTS:

7. School Transport Programs Chs. 71, 71A, 71B and 74 \$ _____

8. School Construction 1948, Ch. 645; 1976, Ch. 511 _____

9. Tuition-State Wards Ch. 76, ss. 7 & 9; Ch. 74, s. 7A _____

10. Special Needs Recreation Ch. 71B, s. 11 _____

Sub-Total, Reimbursement Items \$ _____

Sub-Total, All Education Items \$ _____

ADJUSTMENTS:

10A. Energy Conservation Programs Repayment 1987, Ch. 584 \$ _____

C. TOTAL ESTIMATED RECEIPTS, FISCAL 1990. \$ _____

FINANCING PUBLIC EDUCATION
IN MASSACHUSETTS

The materials in this section were compiled and submitted
for publication by The Massachusetts Department of Education

STATE AID TO EDUCATION IN MASSACHUSETTS

Descriptions of Specific Aid Programs

A. Aid to Education: Chapter 70

The new Chapter 70 program, enacted by the legislature as part of the FY79 state budget, replaces the old Chapter 70 aid, vocational education aid, special education aid and transitional bilingual education aid programs. It incorporates these other aid programs by using pupil weights to reflect varying costs among educational programs. The new Chapter 70 also uses a new measure of fiscal ability (ability to pay for education) based on equalized valuation per capita rather than equalized valuation per pupil.

The FY'90 Chapter 70 formula is:

| | | | | | | | | |
|--------------------------------|----|--------------------------------|---|----------------------------------|---|--|---|--|
| Aid for a local school = | 1- | local support percentage | X | local valuation percentage | X | Sum of weighted FTE pupils in fiscal year 1988 | X | Statewide average current operating expenditures per pupil in regular day program in fiscal year 1988 |
|--------------------------------|----|--------------------------------|---|----------------------------------|---|--|---|--|

Local support percentage - This is the percentage (sometimes labeled "p" in the formula) of local aidable expenditures which is to be assumed by a local district which has the same equalized valuation per person as the statewide average. Proration will no longer be an issue in school aid distribution since this percentage will be determined, in each fiscal year, according to the amount appropriated for school aid in that year. (Chapter 70, Section 2, paragraph 12)

Local valuation percentage - This variable measures the relative wealth of each school district. It equals:

Local equalized valuation per person
Equalized valuation per person in The Commonwealth

Equalized valuation is equivalent to the full market value of real property in a city or town. Equalized valuation per person is calculated by dividing the total value of all taxable property by the population as determined in the latest state or federal census.

The local equalized valuation per person for a regional school district is determined by multiplying the equalized valuation per person of each member city and town by the percentage of pupils attending the regional school who are residents of that member city or town. The sum of these products for all the member cities and towns becomes the equalized valuation per person for the regional school district.

THE HISTORY OF THE UNITED STATES

OF THE

AMERICAN PEOPLE

FROM THE FIRST SETTLEMENTS TO THE PRESENT TIME
BY
JAMES O. BROWN

IN TWO VOLUMES

VOLUME I
FROM THE FIRST SETTLEMENTS TO THE REVOLUTION

NEW YORK
PUBLISHED BY
J. B. LIPPINCOTT & CO.
1854

THE HISTORY OF THE UNITED STATES

OF THE

AMERICAN PEOPLE

FROM THE FIRST SETTLEMENTS TO THE PRESENT TIME

BY

JAMES O. BROWN

IN TWO VOLUMES

VOLUME II
FROM THE REVOLUTION TO THE PRESENT TIME

Thus, if a school district's equalized valuation per person equals the statewide average valuation per person, the valuation percentage will equal 1.0. The poorer a district is, relative to the statewide average, the lower the valuation percentage. Wealthier districts will have valuation percentages greater than 1.0. (Chapter 70, Section 2, paragraph 21)

Sum of weighted FTE pupils in current year - The sum of all the weighted full-time equivalent pupils in all programs in a school district. A weighted full-time equivalent pupil is a full-time equivalent pupil enrolled in any program multiplied by the pupil weight cost index for that program. The pupil weights established under the law for pupils enrolled in each program are as follows:

| | |
|---|-----|
| Regular day program..... | 1.0 |
| Transitional bilingual program..... | 1.4 |
| Special needs programs..... | 4.0 |
| Vocational education program (day program only)..... | 2.0 |
| Each pupil whose family income is below the poverty level as determined by the Department of Education in accordance with regulations issued under Chapter I consolidation and improvement of the Federal Education Act* is counted as one full-time equivalent pupil in whatever program or programs he or she is enrolled <u>plus</u> an additional FTE pupil with pupil weight of..... | |
| | 0.2 |

Private school pupils, for whom municipalities are legally required to provide funds for physical examinations (under Chapter 71, Section 57) and handicapped children attending private schools who must receive special education services at the expense of the state (under Section 613 of the Federal Education for all Handicapped Children Act of 1975) will also be counted as fractional FTE pupils; the fraction will be the total amount thus expended divided by the average current operating expenditure per pupil in a regular day program in the Commonwealth. (Chapter 70, Section 2A, paragraph 2)

Pupils in other school programs (regular evening, regular vacation, adult education and adult civic education) and in occupational evening and adult practical arts programs will be counted as weighted FTE pupils in regular day programs in the same way: The total instructional expenditures for these programs plus all tuition payments for the program and minus all tuition revenues for the programs will be divided by the average current operating expenditure per FTE pupil in regular day program in the Commonwealth. The result will be used as the number of FTE pupils to be added to the sum of weighted full-time equivalent pupils in distributing aid during the following year.

* The Department currently uses the number of pupils receiving AFDC payments who are enrolled in each district. This procedure is approved by The U.S. Department of Education.

THE UNIVERSITY OF CHICAGO
LIBRARY

1000 S. EAST ASIAN
BUILDING

CHICAGO, ILL. 60607
U.S.A.

TEL: 773-936-5000
FAX: 773-936-5001

WWW.CHICAGO.EDU
WWW.LIBRARY.CHICAGO.EDU

1999

Children living in institutions who attend public schools will also be counted as fractional FTE pupils in cases where aid received under Section 11 of Chapter 76 is insufficient to cover instructional costs. The numerator of the fraction will be equal to expenditures for instructional services after deducting aid received under Section 11 of Chapter 76 and the denominator will be the average current operating expenditure per regular day pupil.

Statewide average current operating expenditure per pupil in a regular day program -- The total amount spent for regular day program excepting expenditures for transportation, regional school district assessments, food for food services and capital outlay and subtracting receipts for tuition, federal aid, any other receipts or gifts and the proceeds of any invested funds but not excluding aid from the Commonwealth or payments of current operating assessments to regional school districts by member cities and towns; divided by the total of all FTE pupils enrolled in regular day program. (Chapter 70, Section 2, paragraph 2)

A minimum expenditure requirement will be in effect in every school district beginning in the third year after the three consecutive years in which the state share is 35%, and in every year thereafter. The "state share" is defined as the total amount of Chapter 70 aid paid under the new formula during a fiscal year, divided by the total amount of expenditures for all pupils in all programs in the entire state during that same year. The minimum expenditure level will be equal to 85% of the statewide average direct service expenditure per pupil in regular day programs multiplied by the number of weighted FTE pupils in the district. This minimum expenditure must be spent within the expenditure categories included in the definition of "direct service expenditures," that is: instructional, attendance, health and food services and fixed charges. This figure specifically excludes expenditures for costs of administration, athletic and other student body activities, plant operation and maintenance, capital outlay, transportation and food for food services. (Chapter 70, Section 7)

Chapter 70 aid will be paid in four quarterly payments. The first payment, which must equal at least 25% of each district's total entitlement, will be made by September 15. The second and third payments, to be made by December 15 and April 15, may be in any amounts so long as 75% of the total amount has been paid by April 15. The balance must be paid by June 15. (Chapter 58, Section 18A)

1870

1871

1872

1873

1874

1875

1876

1877

1878

1879

1880

1881

1882

1883

1884

1885

1886

1887

1888

1889

1890

1891

1892

1893

1894

1895

1896

1897

1898

1899

1900

1901

1902

1903

1904

1905

1906

1907

1908

1909

1910

1911

1912

1913

1914

1915

1916

1917

1918

1919

1920

1921

1922

1923

1924

1925

1926

1927

1928

1929

1930

1931

1932

1933

1934

1935

1936

1937

1938

1939

1940

1941

1942

1943

1944

1945

1946

1947

1948

1949

1950

1951

1952

1953

1954

1955

1956

1957

1958

1959

1960

1961

1962

1963

1964

1965

1966

1967

1968

1969

1970

1971

1972

1973

1974

1975

1976

1977

1978

1979

1980

1981

1982

1983

1984

1985

1986

1987

1988

1989

1990

1991

1992

1993

1994

1995

1996

1997

1998

1999

2000

2001

2002

2003

2004

2005

2006

2007

2008

2009

2010

2011

2012

2013

2014

2015

2016

2017

2018

2019

2020

B. Aid to Education: Categorical Grants

Categorical grants are individual programs of state aid for specific types of educational expenditures. The major categorical grants are described in alphabetical order below:

Regional School Aid (Chapter 71, Section 16D) -- Towns which joined regional academic or vocational school districts received 15% of their Chapter 70 aid payment as a bonus for regionalizing prior to the distribution of aid during FY 1976. Chapter 492 of the Acts of 1974, and Chapter 436 of the Acts of 1975, which amend Chapter 71, Section 16D of the General Laws, provide for a new pattern of regional school district aid distribution starting in the FY 1976 distribution year. Regional school districts rather than their member cities and towns are now entitled to receive such aid. Therefore, there is now up to a two year lag between local expenditure and eventual state reimbursement. In addition, regional school aid is now computed according to a modified Chapter 70 percentage equalizing formula, based on a district's reimbursable expenditures and its school aid percentage.

| | | | |
|--|--------------|--|----------------------------|
| Regional District's Reported Reimbursable Expenditures | X 1.00 - .65 | Average equalized Valuation per SAC of member towns | (a) .50 (partial regional) |
| | | Average equalized valuation per SAC of all regional school districts in the entire state | (b) .70 (full regional) |

Thus, the regional valuation percentage is computed as follows: the total equalized valuation of all cities and towns in the regional school district, divided by the total number of school attending children in public and private schools anywhere but residing in all cities and towns in the district (Chapter 72, Section 2A), is in turn divided by the average equalized valuation per school attending child in all the cities and towns which are members of regional school districts in the entire Commonwealth. This percentage is then multiplied by 65%, and the result subtracted from 100% to produce an aid percentage. This percentage, which as stated above cannot be less than 15%, is then multiplied by the regional school districts reported reimbursable expenditures, limited as set forth above. Fully regionalized school districts (K - 12) are entitled to an aid entitlement equal to 70% of the amounts so computed, while all partially regionalized school districts are entitled to 50% of these amounts.

Chapter 71, Section 16D regional school aid is an appropriated item. In FY 1990 the total amount distributed to regionals under this program will be \$99,216,414.

School Building Assistance Act, Chapter 746 of the Acts of 1988

The School Building Assistance Legislation that passed the legislature on January 5, 1988:

- Extended the old School Building Assistance Act.
- Established new percentage reimbursement rates for each community to be effective until June 30, 1990.
- Set the percentage reimbursement range at 50% to 90%.
- Retained Board approved racial imbalance projects at 90%.
- Included a 90% reimbursement rate for site acquisition or for any approved school project involving an urban-suburban collaborative school.
- Set up a new alternative funding mechanism for approved school projects which must have a credit rating of at least one grade lower than the most recent debt rating assigned to the Commonwealth.

School Lunch (Chapter 548, 1948) -- The state aids local school districts and private schools in providing school food services. State money is used to match federal and local money for local programs. The stated contribution varies according to the number and type of meals provided.

Assistance is available for:

school Type A lunches
school breakfasts
special milk programs
elderly feeding programs

State school lunch assistance is composed of various appropriations. The total amount distributed under the largest of these in FY 1990 will be \$5,176,004.

Transportation

The Commonwealth supports a substantial portion of the cost of transporting public school pupils - \$92,562,086 in FY 1990. There are two general transportation reimbursement programs as well as several special aid programs for transporting students for specific purposes.

Local school districts receive reimbursements under Chapter 71, Section 7A for expenses incurred in providing privately contracted transportation services to students who live at least 1 1/2 miles from the schools which they attend. School districts receive 100% of approved transportation service expenditures in excess of \$5 per pupil in net average membership (i.e., enrolled in public or private schools within the city or town). Cities and towns maintaining a public transportation system which is used to transport school children are eligible for reimbursement under Chapter 71, Section 7B for part of their direct and indirect costs, up to a maximum of 20¢ per eligible rider per day. Rider reimbursement eligibility is again subject to a 1 1/2 mile minimum distance requirement.

Cities and towns also receive reimbursement for one-half of the expenses they incur in transporting those vocational education pupils whom the district tuitions out to such programs carried on in other cities and towns in schools at least 1 1/2 miles from their homes under Chapter 74, Section 8A. In addition, the state reimburses regional school districts for the full cost of transporting pupils who live at least 1 1/2 miles from the regional schools they attend under the provisions of Chapter 71, Section 16C.

The FY 79 school finance legislation also provides aid for transportation of transitional bilingual and special education program pupils who meet certain requirements. To be eligible, bilingual pupils must live at least 1 1/2 miles from the school; special education pupils have no distance requirement but their educational plans must specifically require the transportation service being aided and the service must be of a type not normally provided to regular day pupils.

For both groups the reimbursement will be composed of two parts: first, an amount equal to 100% of the local average transportation services expenditures per pupil in regular day program; and second, the entire amount by which the local average cost of transporting a bilingual or special needs pupil exceeds the local average cost of transporting a regular day program pupil (i.e., 100% of excess cost plus 100% of local average cost in regular day program). The reimbursement of the local average excess cost for transporting a bilingual or special needs pupil, however, may not exceed 110% of the statewide average of such excess costs per pupil for all districts.

The figure for the local average transportation services expenditure per pupil in regular day program which will be used in the above formula will be the local expenditure per pupil which is reimbursable under either Chapter 71, Section 7A (private contractor services), 7B (public carrier services), or 16C (regional school district transportation), whichever is highest. (Chapter 71A, Section 8 and Chapter 71B, Section 14)

MASSACHUSETTS DEPARTMENT OF EDUCATION - LOCAL AID PROGRAMS DIRECTORY

School Aid - Chapter 70

Aid for current educational costs in cities, towns, regional districts and county agricultural schools.

The Department of Education calculates a Chapter 70 local aid percentage for each school district according to the following formula:

$$.1 - \text{Local Support} \times \frac{\text{Equalized Valuation Per Capita-Local}}{\text{Percentage Equalized Valuation Per Capita-State}}$$

The local support percentage is the share of school costs which must be raised by a district of average wealth. Each district will qualify for a Chapter 70 percentage of at least 15%.

These local aid percentages will then be multiplied by the latest state-wide expenditure per regular pupil. Each district will receive this amount for each of its regular pupils. Pupils in special, bilingual or occupational programs will qualify the district for 4.0, 1.4 or 2.0 times the regular grant. In addition, each district will receive an extra .2 times the regular grant for each disadvantaged pupil. No district will receive less than 42.8% of its 1979 Chapter 70 aid. Regional school districts will receive the same aid as in FY 1984.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

Transportation of Pupils

Reimbursement of prior year's expenses for pupil transportation.

Chapter 71, Section 7A reimburses the cost incurred by cities and towns. Reimbursement is limited to the difference between the total cost and a local share of five dollars per public and private pupil in the town.

Chapter 71, Section 37D reimburses 100% of the cost of transporting pupils for the purpose of eliminating racial isolation or racial imbalance. No mileage limitation is imposed.

Chapter 71, Section 7B reimburses part of the costs incurred for the transportation of pupils to and from school on public transportation. Aid is limited to the direct costs of transportation, the indirect cost of maintaining a public transportation services, or 20¢ a day per rider, whichever is less. Riders must live at least one and one half miles from school for their transportation costs to be eligible for reimbursement. Payment is made in the year following local expenditure.

MASSACHUSETTS DEPARTMENT OF EDUCATION - LOCAL AID PROGRAMS DIRECTORY

Chapter 71A, Section 8, Chapter 71B, Section 14

Reimburses prior year's expenses for the transportation of bilingual and special needs pupils to and from schools.

The reimbursement of a district's bilingual and special needs per rider costs will equal the local cost for a regular rider plus the difference between that cost and the special or bilingual cost, provided, however, that this difference does not exceed 110% of the state average difference.

Chapter 74, Section 8A

Reimburses 50% (100% for towns with populations less than 2,000) of the prior year's cost of transporting pupils to occupational programs outside their school districts.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203
and
Charles Glenn (Section 37D only)
Department of Education
Educational Equity Office
(617) 770-7530

Regional School Transportation - Chapter 71, Section 16C

Reimbursement of 100% of the cost of Regional School Transportation. Costs eligible for reimbursement are limited to those incurred in transporting pupils living at least one and one-half miles from school.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

Tuition of State Wards - Chapter 76, Sections 7 and 9

Reimbursement of the prior year's educational costs for the education of children under the control of the Department of Social Services. The children must live in family foster homes or group homes and attend public school in a district other than the district of their natural parents. The reimbursement will equal the full average expenditure per pupil in each eligible district.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

THE UNIVERSITY OF CHICAGO PRESS

CHICAGO, ILLINOIS 60607

1994

1994

1994

1994

1994

1994

1994

1994

1994

1994

1994

MASSACHUSETTS DEPARTMENT OF EDUCATION - LOCAL AID PROGRAMS DIRECTORY

Special Needs Recreation - Chapter 71B, Section 11

Reimbursement of half of the prior year's expenditures for approved recreation programs for school age children with special needs.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

Regional School Aid - Chapter 71, Section 16D

Reimbursement of regional school district expenditures for instruction, tuition and administration costs. Expenditures for transportation, community services, fixed assets, capital outlay and food for school lunch programs are excluded. This program is a bonus and covers costs already aided by other programs.

The rate of reimbursement is determined by this formula:

$$1.00 - .65 \frac{\text{Equalized Valuation Per School Attending Child-Local}}{\text{Equalized Valuation Per School Attending Child-State}}$$

X .50 for partial regions
or
X .70 for full regions

This product must be at least 7.5% for partial regions and 10.5% for full regions.

Payment of entitlement is made in the second year following the year in which the expenditures occurred. If a region expands from partial to full status, the aid entitlement based on that year's expenditure will be paid in the following fiscal year.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

School Building Assistance - Chapter 746 of the Acts of 1987 as Amended

Aid for a city/town is distributed on a percentage equalizing basis. The percent is derived by multiplying the approved costs by a percent factor with a range from fifty to ninety. For a regional school district the sum is calculated separately for each member city or town dependent upon their proportion of students in the region and then subject to the percentage. The percentage for each city or town is listed in Ch. 746 of the Acts of 1987.

Contact: Robert Freyermuth
Department of Education
School Facilities Services Bureau
(617) 770-7238

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

RESEARCH REPORT

NO. 1234

BY

DR. J. D. JONES

AND

DR. A. B. SMITH

CHICAGO, ILL.

1958

CHICAGO, ILL.

MASSACHUSETTS DEPARTMENT OF EDUCATION - LOCAL AID PROGRAMS DIRECTORY

Racial Imbalance - Chapter 76, Section 12A

Funding of current year's local expenses for projects approved by the Board of Education for voluntary programs to reduce racial imbalance. Pupils attending imbalanced schools from Boston and Springfield are transported to schools in suburban communities.

Contact: Doreen Wilkinson
Department of Education
Curriculum Services Bureau
(617) 770-7556

Magnet Education - Chapter 71, Sections 37I and 37J

Funding of current year's local expenses for projects approved by the Board of Education for voluntary programs to reduce racial imbalance. Magnet school projects are designed to draw pupils from racially isolated or imbalanced schools within a community or across school district boundaries.

Contact: Charles Glenn
Department of Education
Educational Equity Office
(617) 770-7530

Equal Education Improvement - Chapter 15, Section 1I

Funding of current year's expenses for projects approved by the Board of Education for programs to improve the quality of instruction in communities transporting pupils to eliminate racial imbalance.

Contact: Doreen Wilkinson (Boston)
Department of Education
Curriculum Services Bureau
(617) 770-7530

Partial Assistance - School Lunch - Chapter 871 of the Acts of 1970

Reimbursement of part of the cost incurred in serving lunches to school children. This is the required state revenue match of 30% of 1981 - 1982 federal contribution for approved school lunches. Reimbursement is paid monthly following the submission of claims.

Contact: John Raftery
Department of Education
School Nutrition Services Bureau
(617) 770-7249

Elderly Lunch - Chapter 15, Section 1L

Reimbursement of part of the cost of elderly lunch programs. Aid is limited to the difference between the cost of each meal and the fee paid by the diners. Aid is paid monthly following the submission of claims.

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

RESEARCH REPORT

NO. 1234

1955

BY

DR. J. D. JARVIS

AND

DR. R. L. JONES

MASSACHUSETTS DEPARTMENT OF EDUCATION - LOCAL AID PROGRAMS DIRECTORY

Contact: John Raftery
Department of Education
School Nutrition Services Bureau
(617) 770-7249

Apprenticeship Programs - Chapter 74, Section 7B

Funding of the current year's local expenses for apprenticeship training programs.

Contact: Robert Silberzweig
Department of Education
Financial Management Bureau
(617) 770-7389

Equal Educational Opportunity - Chapter 70A

Grants to districts where per pupil expenditures are below 85% of the state average. Each year the Department will pay one-sixth of the difference between a district's actual spending and the amount of expenditures that would support the target of 85% of the state average. School districts must maintain local spending from year to year and must match the increase in the grant each year.

Contact: Thomas C. Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

School Improvement Council - Chapter 15 Section 51

Grants to schools that have formed councils composed of administrators, teachers, parents and citizens. Each council will receive \$10 per pupil and may spend the money to improve services and conditions in the school.

Contact: Sue Freedman
Department of Education
Office of Community Education
(617) 770-7574

Horace Mann Teachers - Chapter 15, Section 1G

Grants to increase the compensation of certain teachers who have expanded responsibilities for services like in-service training, curriculum development and drop-out prevention.

Contact: Thomas Collins
Department of Education
Bureau of Data Collection/Processing
(617) 770-7203

